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Hearing Date: February 25, 2010 at 10:00 a.m.
Obj. Deadline: February 18, 2010 at 4:00 p.m.

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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X	:	
In re:	:	Chapter 11
	:	
DPH HOLDINGS CORP., et al.,	:	Case No. 05-44481 (RDD)
	:	
Reorganized Debtors.	:	(Jointly Administered)
-----X	:	

**RESPONSE OF GENPACT INTERNATIONAL LLC TO
DEBTORS' FORTY THIRD OMNIBUS CLAIMS OBJECTION
CLAIM NO. 20052**

Genpact International LLC ("Genpact"), as and for its response ("Response") to the Debtors' Forty Third Omnibus Objection Pursuant to 11 U.S.C. § 503(b) and Fed. R. Bankr. P. 3007 to (I) Expunge Certain Administrative Expenses (A) Severance Claims (B) Books and Records Claims, (C) Duplicate Claims, (D) Equity Interests, (E) Prepetition Claims, (F) Insufficiently Document Claims, (G) Pension, Benefits and OPEB Claims, (H) Workers' Compensation Claims, And (I) Transferred Workers' Compensation, (II) Modify and Allow

Certain Administrative Expense Severance Claims, And (III) Allow Certain Administrative Expense Severance Claims (the “Forty Third Omnibus Claims Objection” or the “Objection”), respectfully shows the Court as follows:

Background

1. On October 8 and 14, 2005 (the “Filing”), Delphi Corporation and certain of its affiliates (“Debtors”), predecessors of the Reorganized Debtors, filed voluntary petitions in this Court for reorganization relief under Chapter 11 of Title 11 of the United States Code.
2. Genpact is a creditor of one or more of the Reorganized Debtors.
3. This Court entered an order establishing November 5, 2009 as the bar date for asserting a claim for an administrative expense under Section 503(b)(1) of the Bankruptcy Code.
4. On or about October 30, 2009, Genpact filed an administrative expense proof of claim with the designated agent in the total amount of \$6,831,614. Subsequently, Genpact’s administrative claim was assigned claim no. **20052** (the “Claim”).
5. The Reorganized Debtors have filed an objection to the Claim of Genpact, see, the Objection, alleging that the Reorganized Debtors’ books and records do not reflect an outstanding liability to Genpact. In the Objection, the Reorganized Debtors assert that the Claim should be “disallow[ed] and expunge[ed]” because it “asserts liabilities or dollar amounts not owing pursuant to the Reorganized Debtors’ books and records . . . because [the Claim] has been satisfied in the ordinary course of business.” (Objection at 9) To the extent the Objection seeks to disallow and expunge the Claim it should be overruled.

Jurisdiction

6. The Court has jurisdiction over this matter pursuant to 28 U.S.C. § 1334.

7. This is a core proceeding under 28 U.S.C. § 157(b). Venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409.

Relief Requested

8. Since the time of filing the Claim, the Reorganized Debtors have paid some of the obligations asserted therein, while other obligations are still outstanding. More specifically, approximately \$803,489 of the Claim remains unpaid as set forth in the spreadsheets attached to this Response as Exhibit A. These spreadsheets include both unpaid post petition invoices and the value of work done during the relevant administrative claim period which has not yet been invoiced. The Claim should be allowed to the extent of all unpaid amounts due and owing to Genpact as reflected in Exhibit A, which Genpact reserves the right to amend or supplement.

Argument

9. The Reorganized Debtors contracted with Genpact to provide financial and accounting, sales contract management, and other service workers at various facilities of the Reorganized Debtors' throughout the world, as set forth in the Claim.

10. Rule 3001(f) of the Federal Rules of Bankruptcy Procedure provides that “[a] proof of claim executed and filed in accordance with these rules shall constitute prima facie evidence of the validity and amount of the claim.” Fed. R. Bankr. P. 2001(f). As the objecting party, the Reorganized Debtors have the burden of overcoming the prima facie presumption. See Carey v. Ernst, 333 B.R. 666, 672 (Bankr. S.D.N.Y. 2005) (“To overcome this prima facie evidence, the objecting party must come forth with evidence which, if believed, would refute at least one of the allegations essential to the claim.” (See In re Reilly, 245 B.R. 768, 773 (B.A.P. 2nd Cir. 2000))).

11. The Reorganized Debtors have not refuted the allegations set forth in the Claim, nor provided any legal or factual basis to overcome the presumption of validity of such Claim. They assert that the Claim “asserts liabilities or dollar amounts not owing pursuant to the Reorganized Debtor’s books and records.” (Objection at 9). However, this unsworn statement is not accompanied by any supporting evidence. Accordingly, the Objection should be overruled as the Reorganized Debtors have failed to meet their burden of putting forth evidence to refute at least one of the allegations essential to the Claim.

12. Moreover, the Reorganized Debtors assert that “the burden is on the claimant asserting an Administrative Claim to prove by a preponderance of the evidence that the allowance of the Administrative Claim is justified.” (Objection at 9).

13. Genpact satisfies the two-prong test for determining whether a claim is entitled to administrative status by a preponderance of the evidence. See In re Midway Airlines, 221 B.R. 411 at 449 (Bankr. N.D.Ill. 1998) (For a claim to be entitled to administrative status, the transaction giving rise to the claim must have arisen as a result of a transaction between the creditor and the debtor’s estate and the transaction must have conferred upon the debtor’s estate a benefit in the operation of its post-petition business.).

14. First, the transactions giving rise to the Claim arose from the provision of services to the Debtors between June 1, 2009 and October 30, 2009. Second, the transactions conferred the benefit of the services provided to the Debtors’ estates during the operation of the Debtors’ post-petition business.

15. Genpact has proven that the Claim is entitled to administrative status by a preponderance of the evidence through the summary of the invoices comprising the Claim.

16. The Objection is unfounded, as the Reorganized Debtors have failed to identify any particular disagreement with the evidence supporting the Claim. By virtue of the Reorganized Debtors' complete failure to provide any such evidence, Genpact is unable to respond in a meaningful way to any purported discrepancy between the parties' books and records.

17. Genpact relies on the Claim, and the attachments to it, as well as on Exhibit A hereto in support of this Response. Replies to this response should be served upon:

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Conclusion

18. The Reorganized Debtors have shown no basis for disallowance of the Claim. Unless and until the Reorganized Debtors provide evidence of the basis for their Objection, the Reorganized Debtors cannot overcome the prima facie presumption of validity. Thus, the Objection should be overruled and the Claim should be allowed.

19. Genpact reserves the right to supplement this Response, to amend the Claim and to offer evidence at any hearing held on the Objection and this Response.

Dated: February 16, 2010

Respectfully submitted,

MORITT HOCK HAMROFF &
HOROWITZ LLP

By: /s/ Leslie A. Berkoff
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EXHIBIT A

Amount Outstanding	Currency	EUR	GBP	USD	PLN
Delphi Legal Entities					
Delphi Automotive Systems Limited Sirketi		16,963			
Delphi Automotive Systems LLC			58,439		
Delphi Automotive Systems Luxembourg S A		2,102			
Delphi Automotive Systems Maroc SA		13,993			
Delphi Deutschland GmbH		235,819			
Delphi Diesel Systems Ltd.		5,277			
Delphi France SAS		74,448			
Delphi Italia Automotive Systems S.R.L.		65,104			
Delphi Thermal Hungary KFT		26,966			
Delphi Poland SA					25,073
Delco Electronics Overseas Corporation			3,507		
Grand Total		440,673	3,507	58,439	25,073
Exchange Rate (MOR for the m/o Feb '10)					
		1.41	1.62	1	0.35
Amount converted in USD		620,793	568,358,439		8,721
					692,632

Amount Unbilled	Currency	EUR
Delphi Legal Entities/ Process name		
AP - Austria - Grosspetersdorf		19,927.39
AP - Hungary - Szombathely - Packard		5,312.34
AP - Madrid		12,836.11
AR - Austria - Grosspetersdorf		5,779.24
AR - Hungary - Szombathely - Packard		2,619.25
AR - Madrid		13,290.56
FA - Austria - Grosspetersdorf		3,014.06
FA - Hungary - Szombathely - Packard		1,639.22
GA - Spain - Madrid		13,561.63
Grand Total		77,980
Exchange Rate (MOR for the m/o Feb '10)		
		1.41
Amount converted in USD		109,363
		109,853

Invoice issued but not collected	\$592,636
Services rendered but not invoiced	\$109,853
Total Amount	\$803,489

In office issued but not collected (2)

S. No.	Genpac Legal Entities	Delphi Legal Entities	Services Delivered	SOW/Exists	CA/Exists	PO/Exists	Invoice Number	Invoice Date	Invoice Amount	Currency	PO Number	Description of Services	Category of Services	Status
1	Genpac Intnl Hungarian Branch	Delphi Automotive Systems LLC	Yes	Yes	Yes	Yes	IN364810	18-Aug-09	50,000.00	USD	450813757.00010	F&A	Transition	Not paid
2	Genpac Intnl Hungarian Branch	Delphi Poland SA	Yes	Yes	Yes	Yes	IN364399	14-Aug-09	15,979.41	PLN	4540156918	CA	Production	Not paid
3	Genpac Intnl Hungarian Branch	Delphi Thermal Hungary KFT	Yes	Yes	Yes	Yes	IN345188	14-Jul-09	318.23	EUR	4700009829	F&A and CA	Production	Not paid
4	Genpac Intnl Hungarian Branch	Delphi Electronics Overseas Corporation	Yes	Yes	Yes	Yes	IN384255	17-Sep-08	179.28	GBP	4500407155	CA	Production	Not paid
5	Genpac Intnl Hungarian Branch	Delphi Electronics Overseas Corporation	Yes	Yes	Yes	Yes	IN384256	17-Sep-09	2,810.67	GBP	4500407155	CA	Production	Not paid
6	Genpac Intnl Hungarian Branch	Delphi Automotive Systems Luxembourg S.A	Yes	Yes	Yes	Yes	IN397203	25-Sep-09	1,068.48	EUR	000077607	CA	Production	Not paid
7	Genpac Intnl Hungarian Branch	Delphi Italia Automotive Systems S.R.L.	Yes	Yes	Yes	Yes	IN404873	21-Oct-09	26,152.16	EUR	4500100309	F&A and CA	Production	Not paid
8	Genpac Intnl Hungarian Branch	Delphi Deutschland GmbH	Yes	Yes	Yes	Yes	IN410115	23-Oct-09	22,848.00	EUR	4500376188	F&A and CA	Production	Not paid
9	Genpac Intnl Hungarian Branch	Delphi Deutschland GmbH	Yes	Yes	Yes	Yes	IN405120	22-Oct-09	9,152.18	EUR	4550225815	F&A and CA	Production	Not paid
10	Genpac Intnl Hungarian Branch	Delphi Electronics Overseas Corporation	Yes	Yes	Yes	Yes	IN404881	21-Oct-09	517.29	GBP	4500407155	CA	Production	Not paid
11	Genpac Intnl Hungarian Branch	Delphi Poland SA	Yes	Yes	Yes	Yes	IN405157	22-Oct-09	9,093.27	PLN	4540156924	CA	Production	Not paid
12	Genpac Intnl Hungarian Branch	Delphi Deutschland GmbH	Yes	Yes	Yes	Yes	IN405121	22-Oct-09	16,210.97	EUR	4550225815	F&A and CA	Production	Not paid
13	Genpac Intnl Hungarian Branch	Delphi Automotive Systems Luxembourg S.A	Yes	Yes	Yes	Yes	IN405156	22-Oct-09	1,034.01	EUR	000077607	CA	Production	Not paid
14	Genpac Intnl Hungarian Branch	Delphi Deutschland GmbH	Yes	Yes	Yes	Yes	IN407890	23-Oct-09	8,084.13	EUR	4500376188	F&A and CA	Production	Not paid
15	Genpac Intnl Hungarian Branch	Delphi Thermal Hungary KFT	Yes	Yes	Yes	Yes	IN415984	26-Oct-09	13,105.65	EUR	4700009829	F&A and CA	Production	Not paid
16	Genpac Intnl Hungarian Branch	Delphi Automotive Systems Limited Sittkeil	Yes	Yes	Yes	Yes	IN424995	13-Nov-09	16,963.40	EUR	450877899	F&A	Production	Not paid
17	Genpac Intnl Hungarian Branch	Delphi Automotive Systems Maroc SA	Yes	Yes	Yes	Yes	IN425012	13-Nov-09	10,041.11	EUR	450819148	F&A	Production	Not paid
18	Genpac Intnl Hungarian Branch	Delphi Deutschland GmbH	Yes	Yes	Yes	Yes	IN424999	13-Nov-09	179,524.10	EUR	4550225815	F&A and CA	Production	Not paid
19	Genpac Intnl Hungarian Branch	Delphi Italia Automotive Systems S.R.L.	Yes	Yes	Yes	Yes	IN424998	13-Nov-09	31,297.83	EUR	4500100309	F&A	Production	Not paid
20	Genpac Intnl Hungarian Branch	Delphi Thermal Hungary KFT	Yes	Yes	Yes	Yes	IN425123	13-Nov-09	13,542.50	EUR	4700009829	F&A	Production	Not paid
21	Genpac Intnl Hungarian Branch	Delphi Diesel Systems Ltd	Yes	Yes	Yes	Yes	IN425003	13-Nov-09	5,276.60	EUR	12408	F&A	Production	Not paid
22	Genpac Intnl Hungarian Branch	Delphi Italia Automotive Systems S.R.L.	Yes	Yes	Yes	Yes	GIN006022	9-Feb-10	7,653.86	EUR	4500100309	F&A and CA	Production	Not paid
23	Genpac Intnl Hungarian Branch	Delphi France SAS	Yes	Yes	Yes	Yes	HPK-01014	13-Nov-09	74,448.47	EUR	4500405427	F&A	Production	Not paid
24	Genpac Intnl Hungarian Branch	DELPHI AUTOMOTIVE SYSTEMS LLC	Yes	Yes	Yes	Yes	IN426051	19-Nov-09	8,439.20	USD	450868722.00010	AR SME-Pro	NSP 54	Not Paid
25	Genpac Intnl Hungarian Branch	Delphi Automotive Systems Maroc SA	Yes	Yes	Yes	Yes	IN364063	12-Aug-09	10,041.11	EUR	450819148	F&A	Production	Tax withheld
26	Genpac Intnl Hungarian Branch	Delphi Automotive Systems Maroc SA	Yes	Yes	Yes	Yes	IN345014	14-Jul-09	9,717.21	EUR	450819148	F&A	Production	Tax withheld
27	Genpac Intnl Hungarian Branch	Delphi Automotive Systems Maroc SA	Yes	Yes	Yes	Yes	IN383790	15-Sep-09	10,041.11	EUR	450819148	F&A	Production	Tax withheld
28	Genpac Intnl Hungarian Branch	Delphi Automotive Systems Maroc SA	Yes	Yes	Yes	Yes	IN404885	21-Oct-09	9,717.21	EUR	450819148	F&A	Production	Tax withheld

Filed 02/16/10 Entered 02/16/10 15:52:35 Main D

Pis Note: The Abbreviations used in Column N & O are mentioned below:
 F&A Finance and Accounting
 CA Contract Administration
 NSP New Services Proposal (Projects)
 Transition Engagement fees on preproduction.

Amount Outstanding	MOR for the mto Feb-10	Outstanding in USD
50,000.00	1.00	50,000
15,979.41	0.35	5,558
318.23	1.41	448
179.28	1.62	290
2,810.67	1.62	4,554
1,068.48	1.41	1,505
26,152.16	1.41	36,842
22,848.00	1.41	32,187
9,152.18	1.41	12,893
517.29	1.62	838
9,093.27	0.35	3,163
16,210.97	1.41	22,837
1,034.01	1.41	1,457
8,084.13	1.41	11,388
13,105.64	1.41	18,462
16,963.40	1.41	23,897
10,041.11	1.41	14,145
179,524.10	1.41	252,902
31,297.83	1.41	44,090
13,542.50	1.41	19,078
5,276.60	1.41	7,433
7,653.86	1.41	10,792
74,448.47	1.41	104,878
8,439.20	1.00	8,439
1,004.11	1.41	1,415
971.73	1.41	1,369
1,004.11	1.41	1,415
971.73	1.41	1,369

